

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 477

February 27, 1947.
County and Township Affairs.

By KESTER.

A BILL FOR

An Act relating to eligibility for homestead tax credit.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section four hundred twenty-five point two
2 (425.2), Code 1946, is amended by striking lines two (2) and
3 three (3) and that part of line four (4) preceding the word
4 “deliver” and insert in lieu thereof the following: “has
5 previously been designated as eligible for the benefits provided
6 hereunder, shall automatically be eligible for said benefits
7 each year after and including 1948. If any such person, in
8 the estimation of the assessor, becomes ineligible, the assessor
9 shall, on blanks furnished by the county auditor, designate
10 his recommendation for disallowance. If title to any tract
11 or tracts of property is transferred, the new owner of such
12 tracts shall”.

EXPLANATION OF H. F. 477

Passage of this bill would make it possible for county auditors and treasurers to do routine work in their offices in connection with tax credit as designated in the bill at their own convenience any time during the year. This would relieve the pressure in said offices after the assessor’s rolls are turned in, except in cases of transfer of title. Thus, the necessity of individuals making application for tax credit as designated in the bill is removed, except in cases of transfer of title, and appeals.